

**Michael Bartlett**

v.

**Department of Revenue Administration**

**Docket No.: 18135-99HR**

**FINAL ORDER**

On June 9, 2000, the board granted the “Taxpayer” until June 19, 2000 to submit his social security number to the department of revenue administration (“DRA”), and to send written confirmation to the board that this information has been supplied to the DRA. The Taxpayer has not complied with the board order. Therefore, the board dismisses the appeal because the Taxpayer did not comply with RSA 198:50 et seq. (“Education Property Tax Hardship Relief”), adopted as Chapter 338 of the Laws of 1999, which requires each claimant for hardship relief to supply a copy of the claimant’s filed federal income tax return or, if no return was filed, an affidavit that “shall include the claimant’s social security number.” RSA 198:51, VII.

A motion for rehearing, reconsideration or clarification (collectively “rehearing motion”) of this decision must be filed within thirty (30) days of the clerk’s date below, not the date this decision is received. RSA 541:3; TAX 201.37(a). The rehearing motion must state with specificity all of the reasons supporting the request. RSA 541:4; TAX 201.37(b). A rehearing

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motion is granted only if the moving party establishes: 1) the decision needs clarification; or 2) based on the evidence and arguments submitted to the board, the board's decision was erroneous in fact or in law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule TAX 201.37(f). Filing a rehearing motion is a prerequisite for appealing to the supreme court, and the grounds on appeal are limited to those stated in the rehearing motion. RSA 541:6. Generally, if the board denies the rehearing motion, an appeal to the supreme court must be filed within thirty (30) days of the date on the board's denial.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Michele E. LeBrun, Member

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Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

**Certification**

I hereby certify that a copy of the foregoing decision has this date been mailed, postage prepaid, to: Michael Bartlett, Taxpayer; and Jan M. Wickens, Hardship Relief Bureau, Manager, Department of Revenue Administration.

Date: July 7, 2000

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Lynn M. Wheeler, Clerk

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